

ABSTRACT OF THE DISCLOSURE

To ensure sufficient electrical insulation between bit and word lines and realize excellent charge holding characteristic by suppressing undesirable bird's beak formation, a buried bit line type flash memory includes bit lines formed by ion-implanting impurities into a semiconductor substrate, said bit lines serving also as sources and drains, and word lines crossing said bit lines and serving also as gate electrodes. After the impurity ion implantation for forming the bit lines and annealing for activating the impurities, an ONO film having a three-layer structure of silicon oxide film/silicon nitride film/silicon oxide film is formed.